



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD  
CHICAGO, IL 60604-3590

US EPA RECORDS CENTER REGION 5



REPLY TO THE ATTENTION OF

APR 11 2012

SC-5J

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Durable Coatings Corporation  
c/o Regis Michrina, Chief Executive Officer  
Durable Coatings Corporation  
170 Selig Drive SW  
Atlanta, Georgia 30336

Re: Durable Coatings Site, 16500 Northville Road, Plymouth, Michigan  
Request for Information Follow-up  
Site ID: C521

Dear Mr. Michrina:

On August 5, 2011, the U.S. Environmental Protection Agency issued a general notice of potential liability and request for information letter to you regarding the Durable Coatings Site. The letter required you to provide certain documents and information to substantiate your inability-to-pay cleanup costs within 14 days of your receipt of the letter. You responded to the letter in September 2011.

Please be advised that EPA finds your response to items of EPA's information request to be deficient. You failed to provide copies of your last 3 years of tax returns. You are hereby requested to respond to the enclosed Information Request pursuant to the authority of Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA), as amended by the Superfund Amendments and Reauthorization Act of 1986, (SARA), 42 U.S.C. § 9604(e).

While EPA seeks your voluntary cooperation in this investigation, compliance with this Information Request is required by law. Failure to provide a complete, truthful response to this Information Request within **twenty-one (21) calendar days of your receipt of this letter**, or to adequately justify such failure to respond, may subject you to an enforcement action by EPA pursuant to Section 104(e) of CERCLA. As you were previously notified, under Section 104(e)(2) of CERCLA, 42 U.S.C. § 9604(e)(2), EPA has authority to require persons to furnish information or documents relating to:

information or documents relating to:

- (A) The identification, nature and quantity of materials which have been or are generated, treated, stored or disposed of at a vessel or facility or transported to a vessel or facility;
- (B) The nature or extent of a release or threatened release of a hazardous substance or pollutant or contaminant at or from a vessel or facility; and
- (C) Information relating to the ability of a person to pay for or to perform a cleanup.

The enclosed Information Request is in specific regard to item C, the ability to pay information. Some of the information which EPA is requesting may be considered by you to be confidential. Please be aware that you may not withhold the information upon that basis. If you wish EPA to treat the information confidentially, you must advise EPA of that fact. You also must separate that information out from the rest of your responses, and mark it as "Personal Privacy Information" or "Confidential Business Information." If you claim business confidentiality for any of the information you submit to EPA, you must prove that claim.

The written statements submitted pursuant to this request must be notarized and submitted under an authorized signature certifying that all information contained therein is true and accurate to the best of the signatory's knowledge and belief. Moreover, any documents submitted to EPA pursuant to this information request should be certified as true and authentic to the best of the signatory's knowledge and belief. Should the signatory find, at any time after the submittal of the requested information, that any portion of the submitted information is false, the signatory should so notify EPA. If any answer certified as true should be found to be untrue, the signatory can and may be prosecuted pursuant to 18 U.S.C. §1001. The EPA has the authority to use the information requested herein in any administrative, civil or criminal action.

This Information Request is not subject to the approval requirements of the Paperwork Reduction Act of 1995, 44 U.S.C. § 3501 *et seq.* Please mail your response to this Information Request to:

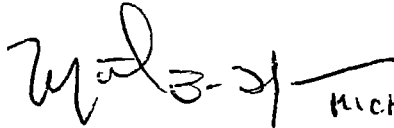
Cheryl McIntyre, Enforcement Specialist  
U.S. Environmental Protection Agency  
Superfund Division  
Enforcement Services Section 1, SE-5J  
77 West Jackson Boulevard  
Chicago, Illinois 60604-3590

If you have general questions concerning the site cleanup work, which EPA completed on November 23, 2011, you may contact the On-Scene Coordinator, Jeffrey Lippert at 734-692-7682 or [lippert.jeffrey@epa.gov](mailto:lippert.jeffrey@epa.gov). If you have any legal questions, or if your attorney wishes to communicate with EPA on your behalf, please contact Cynthia King, Associate Regional Counsel at 312-886-6831 or [king.cynthia@epa.gov](mailto:king.cynthia@epa.gov). If you have any general questions regarding this request, please contact Cheryl McIntyre, Enforcement Specialist at 312-886-1964

or mcintyre.cheryl@epa.gov or Thomas Marks, Chief, Enforcement Services Section 1 at 312-353-6591 or marks.thomas@epa.gov.

Thank you for your cooperation in this matter.

Sincerely,



MICHAEL S. HANS  
for Sharon Jaffess

Sharon J. Jaffess, Chief  
Enforcement and Compliance Assurance Branch

Enclosures (3)

## **ENCLOSURE 1 – INFORMATION REQUEST**

### **INFORMATION REQUEST**

1. Submit copies of your federal income tax returns, including all schedules and attachments thereto, for the past 3 years.
2. A completed IRS form 4506-T with an original signature.

**ENCLOSURE 2 – U.S. Department of Treasury Form 4506-T**

Form **4506-T**

(Rev. January 2011)

Department of the Treasury  
Internal Revenue Service**Request for Transcript of Tax Return**

▶ Request may be rejected if the form is incomplete or illegible.

OMB No 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)**4** Previous address shown on the last return filed if different from line 3 (See instructions)**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

US EPA Chicago, IL 60604 (312)353-9531  
77 West Jackson Blvd. Attn: Cyndie Mack-Smeltzer (MF-10J)

**Caution.** If the transcript is being mailed to a third party, ensure that you have filled in line 6 and line 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

**6** Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶

- a** **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☐
- b** **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days. ☐
- c** **Record of Account**, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☐
- 7** **Verification of Nonfiling**, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐
- 8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2007, filed in 2008, will not be available from the IRS until 2009. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of signature date.

Telephone number of taxpayer on  
line 1a or 2a**Sign  
Here**

Signature (see instructions)

Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature

Date

## General Instructions

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

**Tip.** Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different RAIVS teams, send your request to the team based on the address of your most recent return.

**Automated transcript request.** You can quickly request transcripts by using our automated self help-service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

## Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362 770-455-2335
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301  512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888  559-456-5876
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999  816-292-6102

## Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409  801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250  859-669-3592

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, include it on this line.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note.** If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected.

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See Internal Revenue Code section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W.CAR.MP:T.T.SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

### **ENCLOSURE 3 – DECLARATION**



## DECLARATION

I declare under penalty of perjury that I am authorized to respond on behalf of

\_\_\_\_\_. I certify that the foregoing information is  
Respondent

complete, true, and correct to the best of my knowledge and belief.

Executed on \_\_\_\_\_, 2012.

Signature: \_\_\_\_\_

Typed Name: \_\_\_\_\_

Title (if any): \_\_\_\_\_

CERTIFICATE OF ACKNOWLEDGMENT OF NOTARY PUBLIC

State of \_\_\_\_\_ )  
 ) ss  
County of \_\_\_\_\_ )

On \_\_\_\_\_, \_\_\_\_\_ before me, \_\_\_\_\_, a notary public in and for said state, personally appeared \_\_\_\_\_, personally known to me (or proved on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that she/he executed the same in her/his authorized capacity, and that by her/his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument

WITNESS my hand and official seal.

Notary Public for the State of \_\_\_\_\_  
 [NOTARIAL SEAL] My commission expires: \_\_\_\_\_



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD

CHICAGO, IL 60604-3590

REPLY TO THE ATTENTION OF

SE-5J

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Durable Coatings Corporation  
c/o Regis Michrina, Chief Executive Officer  
Durable Coatings Corporation  
170 Selig Drive SW  
Atlanta, Georgia 30336

Re: Durable Coatings Site, 16500 Northville Road, Plymouth, Michigan  
Request for Information Follow-up  
Site ID: C521

Dear Mr. Michrina:

On August 5, 2011, the U.S. Environmental Protection Agency issued a general notice of potential liability and request for information letter to you regarding the Durable Coatings Site. The letter required you to provide certain documents and information to substantiate your inability-to-pay cleanup costs within 14 days of your receipt of the letter. You responded to the letter in September 2011 through phone calls with EPA counsel and by forwarding a signed IRS form 4506-T.

Please be advised that EPA finds your response to items of EPA's information request to be deficient. You failed to provide copies of your last 3 years of tax returns. Specifically, according to the IRS files, you have not filed a tax return since 2008. In order to determine whether you have an ability-to-pay, we must review your tax returns for the years 2011, 2010, and 2009. You are hereby requested to respond to the enclosed Information Request pursuant to the authority of Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA), as amended by the Superfund Amendments and Reauthorization Act of 1986, (SARA), 42 U.S.C. § 9604(e).

While EPA seeks your voluntary cooperation in this investigation, compliance with this Information Request is required by law. Failure to provide a complete, truthful response to this Information Request within **twenty-one (21) calendar days of your receipt of this letter**, or to adequately justify such failure to respond, may subject you to an enforcement action by EPA pursuant to Section 104(e) of CERCLA. As you were previously notified, under Section 104(e)(2) of CERCLA, 42 U.S.C. § 9604(e)(2), EPA has authority to require persons to furnish

AM  
3/27/12

MM  
4/10/12

MT for SJ  
4-10-12

information or documents relating to:

- (A) The identification, nature and quantity of materials which have been or are generated, treated, stored or disposed of at a vessel or facility or transported to a vessel or facility;
- (B) The nature or extent of a release or threatened release of a hazardous substance or pollutant or contaminant at or from a vessel or facility; and
- (C) Information relating to the ability of a person to pay for or to perform a cleanup.

The enclosed Information Request is in specific regard to item C, the ability to pay information. Some of the information which EPA is requesting may be considered by you to be confidential. Please be aware that you may not withhold the information upon that basis. If you wish EPA to treat the information confidentially, you must advise EPA of that fact. You also must separate that information out from the rest of your responses, and mark it as "Personal Privacy Information" or "Confidential Business Information." If you claim business confidentiality for any of the information you submit to EPA, you must prove that claim.

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Cheryl McIntyre, Enforcement Specialist  
U.S. Environmental Protection Agency  
Superfund Division  
Enforcement Services Section 1, SE-5J  
77 West Jackson Boulevard  
Chicago, Illinois 60604-3590

If you have general questions concerning the site cleanup work, which EPA completed on November 23, 2011, you may contact the On-Scene Coordinator, Jeffrey Lippert at 734-692-7682 or [lippert.jeffrey@epa.gov](mailto:lippert.jeffrey@epa.gov). If you have any legal questions, or if your attorney wishes to communicate with EPA on your behalf, please contact Cynthia King, Associate Regional Counsel at 312-886-6831 or [king.cynthia@epa.gov](mailto:king.cynthia@epa.gov). If you have any general questions regarding this request, please contact Cheryl McIntyre, Enforcement Specialist at 312-886-1964